AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

- 1. (Withdrawn) A CMP pad which is abrasive-free and comprises:
- cells and/or a recessed portion-forming material both having an average diameter ranging from 0.05 to 290 µm and occupying a region ranging from 0.1% by volume to 5% by volume based on an entire volume of said paid; and an organic material.
- 2. (Withdrawn) The CMP pad according to claim 1, wherein said CMP pad has a compression elastic modulus ranging from 100 to 600 MPa.
- 3. (Withdrawn) The CMP pad according to claim 1, wherein said CMP pad has a compression elastic modulus ranging from 300 to 600 MPa.
- 4. (Withdrawn) The CMP pad according to claim 1, wherein said region ranges from 1% by volume to 4% by volume based on an entire volume of said pad.
- 5. (Withdrawn) The CMP pad according to claim 1, wherein said cells and/or a recessed portion-forming material respectively has an average diameter ranging from 1 to 100 μm.

- 6. (Withdrawn) The CMP pad according to claim 1, wherein said organic material comprises at least one selected from the group consisting of 1,2-polybutadiene resin, ethylene-vinyl acetate copolymer, polyethylene, polyester resin, diene elastomer, polyolefin elastomer, styrene type block copolymer-based elastomer, thermoplastic polyurethane-based elastomer, conjugated diene-based rubber, ethylene-ÿ-olefin-based rubber and urethane resin.
- 7. (Withdrawn) The CMP pad according to claim 1, wherein said recessed portion-forming material is a water soluble solid material.
- 8. (Withdrawn) The CMP pad according to claim 7, wherein said water soluble solid material is an organic water soluble solid material.
- 9. (Withdrawn) The CMP pad according to claim 8, wherein said organic water soluble solid material is formed of at least one selected from a group consisting of dextrin and cyclodextrin.
- 10. (Withdrawn) The CMP pad according to claim 7, wherein said water soluble solid material is an inorganic water soluble solid material.
- 11. (Currently Amended) A method of manufacturing a semiconductor device, comprising:

forming a treating film above a semiconductor substrate; and

subjecting said treating film to a polishing treatment using a polishing pad while feeding a slurry onto said treating film, said polishing pad having a compression elastic modulus ranging from $400\ 300$ to $600\ MPa$ and comprising a matrix, and cells and/or a recessed portion-forming material both having an average diameter ranging from 0.05 to $290\ \mu m$, dispersed in said matrix, and occupying a region ranging from 0.1% by volume to 5% by volume based on an entire volume of said pad, said matrix having a major surface which faces said treating film and having a roughness of $5\ \mu m$ or less.

- 12. (Original) The method according to claim 11, wherein said treating film is a conductive film deposited on an insulating film having a recessed portion and deposited above said semiconductor substrate, said treating film being subsequently subjected to said polishing treatment to form a wiring layer which is buried in said recessed portion.
- 13. (Original) The method according to claim 12, wherein said conductive film includes Cu film.
- 14. (Original) The method according to claim 12, wherein said insulating film is formed by a process wherein a first insulating film having a relative dielectric constant of less than 2.5 is formed at first, and then, a second insulating film having a higher relative dielectric constant than that of said first insulating film is deposited on said first insulating film.

- 15. (Original) The method according to claim 14, wherein said first insulating film is formed of a material selected from the group consisting of polysiloxane, hydrogen silsesquioxane, polymethylsiloxane, methylsilsesquioxane, polyarylene ether, polybenzoxazole, polybenzocyclobutene and a porous silica film.
- 16. (Original) The method according to claim 14, wherein said second insulating film is formed of a material selected from the group consisting of SiC, SiCH, SiCN, SiOC, SiN and SiOCH.
- 17. (Original) The method according to claim 11, further comprises forming a trench on said semiconductor substrate prior to the forming of said treating film above said semiconductor substrate; said treating film being an insulating film deposited above said semiconductor substrate and subsequently subjected to said polishing treatment to form a pattern of the insulating film which is buried in said trench.
- 18. (Original) The method according to claim 17, wherein said insulating film is formed of a material selected from the group consisting of SiO2 and organic SOG.
- 19. (Original) The method according to claim 11, wherein said slurry contains abrasive grains.
- 20. (Original) The method according to claim 11, wherein said recessed portionforming material is formed of a water soluble solid material eluting from said matrix to

form recessed portions on a surface of said polishing pad during said polishing treatment.